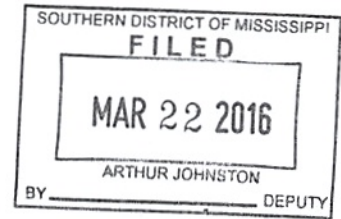


UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF MISSISSIPPI
EASTERN DIVISION



UNITED STATES OF AMERICA

CRIMINAL NO.

2:16cr7 KS-MTP

v.

26 U.S.C. § 7201

26 U.S.C. § 7206(1)

18 U.S.C. § 2

CHARLES BOLTON and
LINDA BOLTON

The Grand Jury charges that:

COUNTS 1-5

(26 U.S.C. § 7201 and 18 U.S.C. § 2)

A. AT ALL TIMES MATERIAL HEREIN:

1. Charles Bolton and Linda Bolton were residents of Hattiesburg, Mississippi, which is located in the Southern District of Mississippi.

2. Charles and Linda Bolton were married to each other.

3. Charles Bolton and Linda Bolton owned a business known as Sports 22 Restaurant in Hattiesburg, Mississippi.

4. Charles Bolton and Linda Bolton also owned a business known as Hall Avenue Package Store in Hattiesburg, Mississippi.

5. Charles Bolton and Linda Bolton filed and caused to be filed joint U.S. Individual Income Tax Returns, Form 1040 with the Internal Revenue Service (IRS) for each tax year 2009 through 2013.

6. The income and expenses of Sports 22 Restaurant and Hall Avenue Package Store were reported on a Schedule C, as part of Charles Bolton and Linda Bolton's joint U.S. Individual Income Tax Return, Form 1040 for each tax year 2009 through 2013.

B. ATTEMPT TO EVADE OR DEFEAT TAX

On or about each filing date set forth below, for each tax year noted below, in Forrest County in the Eastern Division of the Southern District of Mississippi, and elsewhere, the defendants **CHARLES BOLTON** and **LINDA BOLTON**, did willfully attempt to evade and defeat a large part of the income tax due and owing by defendants to the United States of America by, among other things, preparing and causing to be prepared, and by signing and causing to be signed, a false and fraudulent joint U.S. Individual Income Tax Return, Form 1040, on behalf of defendants, which was filed with the Internal Revenue Service.

Defendants further attempted to evade and evaded the assessment of their income tax, by, among other things, (1) cashing tens of thousands of dollars in checks purportedly issued in payment for liquor, wine and catering services to prevent those payments from being recorded on their business bank statements; (2) providing deceptive records to their tax return preparer; and (3) making false statements to their tax returns preparer that some payments for goods and services were loans.

COUNT	TAX YEAR	RETURN SIGNED ON OR ABOUT
COUNT 1	2009	April 14, 2010
COUNT 2	2010	April 15, 2011
COUNT 3	2011	April 16, 2012
COUNT 4	2012	April 13, 2013
COUNT 5	2013	October 14, 2014

All in violation of Section 7201, Title 26, United States Code, and Section 2, Title 18, United States Code.

COUNTS 6-10
(26 U.S.C. § 7206(1) and 18 U.S.C. § 2)

A. FILING FALSE TAX RETURN – CALENDAR YEAR 2009 – 2013

1. The allegations contained in Part A of Counts 1-5 are hereby re-alleged and incorporated by reference.

2. On or about each filing date set forth below for each calendar tax year noted below, in Forrest County in the Eastern Division of the Southern District of Mississippi, and elsewhere, the defendants **CHARLES BOLTON** and **LINDA BOLTON**, did willfully make and subscribe a joint United States Income Tax Return, Form 1040, which was verified by a written declaration that it was made under the penalty of perjury and was filed with the Internal Revenue Service, which said joint United States Individual Income Tax Return, Form 1040, defendants herein did not believe to be true and correct as to every material matter for each calendar tax year noted below, as to the following:

- a. Charles Bolton and Linda Bolton's joint United States Individual Income Tax Return, Form 1040 reported on line 22, in each of the years noted below, a total amount of income;

When, as defendants **CHARLES BOLTON** and **LINDA BOLTON**, then and there knew and believed, they did not report a substantial amount of income on line 22, in each of the

years noted below, on their joint U.S. Individual Income Tax Return, Form 1040;

COUNT	TAX YEAR	RETURN SIGNED ON OR ABOUT
COUNT 6	2009	April 14, 2010
COUNT 7	2010	April 15, 2011
COUNT 8	2011	April 16, 2012
COUNT 9	2012	April 13, 2013
COUNT 10	2013	October 14, 2014

All in violation of Section 7206(1), Title 26, United States Code, and Section 2, Title 18, United States Code.

KENNETH ALLEN POLITE, JR.
UNITED STATES ATTORNEY



FRED P. HARPER
Special Assistant United States Attorney

A TRUE BILL:

s/ signature redacted

Foreperson of the Grand Jury

This Indictment was returned in open court by the foreperson or deputy foreperson of the Grand Jury on this the 22nd day of March, 2016.



UNITED STATES MAGISTRATE JUDGE